IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.11.2017

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P. Nos.9182 to 9184 of 2009
and
W.M.P.Nos.1,1, 1 1 of 2009

Venkatagiri Spinning Mills (P) Ltd.
Rep. by its Managing Director
C.V.Ramraj
Palladam-Pollachi Main Road
Sultanpet, Palladam-T.K.
Coimbatore 0 641 669. ... Petitioner in all WPs

Vs.

The Commercial Tax Officer
Palladam ... Respondent in all WPs

Prayers: Petition filed under Article 226 of the Constitution of India, call for the records on the files of the respondent herein in his TIN Nos.33906240528/2006-07, 2007-08 & 2008-09, dated 24.04.2009 by issue a Writ of Certiorari.

For Petitioner
[in all Wps] .. Mr.K.Narayanan for Inbarajan

For Respondent
[in all WPs] .. Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

Heard Mr.K.Narayanan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing on behalf of the respondent.

2.The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, has filed these writ petitions challenging the demand notices issued by the respondent alleging that the petitioner has availed excess Input Tax Credit and that the petitioner has disposed of the fixed assets, like Plant and Machinery and has not furnished any detail. However, I find that the impugned notices are demand by themselves and were issued without issuing a show cause notice.

3.At the time when the writ petitions were entertained, this Court granted an order of interim stay, since the impugned demand notices were issued without affording an opportunity to the petitioner. They are held to be bad in law, as it violates the principles of natural justice. These are sufficient grounds to set aside the impugned order. That apart, the assessment for the years 2007-08 and 2008-09 is already over. Therefore, the respondent should necessarily complete the assessment for the year 2006-07.

4.For the above reasons, the writ petitions are allowed and the impugned notices are quashed, directing the respondents to complete the assessment for the relevant years after issuing the show cause notice to the petitioner and affording an opportunity of personal hearing. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

maya

To

The Commercial Tax Officer
Palladam

+1cc to Mr.N.INBARAJAN Advocate, S.R.No. 78146

+1cc to the Government Pleader, S.R.No. 78243

W.P.Nos.9182 to 9184 of 2009

TR(22/11/2017)